Managers working in the field of business are continually faced with a variety of ethical issues requiring moral judgment, i.e., determining what is morally right versus wrong (Lovisky, Treviño, & Jacobs, 2007; Sims & Felton, 2006; Rest, Thoma, & Edwards; Waters, Bird, & Chant, 1986). Lovisky et al. posited that moral judgment is an important aspect of management because managers are given the responsibility of decision making. Many of these decisions will be moral ones that can impact a variety of people in the workplace (Lovisky et al.). Unfortunately, a combination of research and anecdotal evidence suggests that many managers choose what is morally wrong rather than what is morally right. Concrete examples include Salomon Brothers’ Treasury auction scandal, fraudulent accounting schemes by Enron, embezzlement practices from Tyco managers, and mutual fund abuses by Morgan Stanley just to name a few (“Enron Scandal,” 2002; Lash, 2003; Sims, 1994; ”Timeline of the Tyco,” 2005; Velthouse & Kandogan, 2006). Given the number of business scandals that have shocked the corporate world, Velthouse and Kandogan (2006) report that companies have made it a priority to address ethical decision making among their managers and other employees. According to (Murphy as cited in Velthouse and Kandogan), over 90% of corporations have made ethics and ethical behavior one of their top issues. Additionally, in reaction to the history of immoral behavior displayed by business managers, the Association to Advance Collegiate Schools of Business (AACSB) requires business schools who desire accreditation to include ethics courses or other forms of training in their curriculums (Sims & Felton, 2006).

Hums, Barr, and Gullion (1999) pointed out that managers within the "business of sport " are also confronted with numerous ethical issues related to professionalism, equity, legal management, personnel issues, team ownership, responsibilities of professional team franchises, and social justice. In light of these issues and perhaps many others, DeSensi and Rosenberg (2003) have noted "...it is imperative that sport managers engage in the study of ethics and morality and not perceive these areas as trivial, irrelevant, or too difficult to work through" (p.3). However, unlike the field of business ethics which has produced a cornucopia of studies in the area of ethics (see review by O’Fallon & Butterfield, 2005) very few studies or other forms of scholarship exist in the area of ethics in sport management (DeSensi & Rosenberg; Rudd & Mondello, 2008).

Additionally, the field of sport management does not place the same amount of emphasis on ethics in terms of teaching or training. Rudd and Mondello (2008) noted that there are a small percentage of both undergraduate and graduate sport management programs in North America that require an ethics course. In the United States for example, the number of higher education sport management programs that require an ethics course are 38% undergraduate, 32% master’s, and 18% doctoral. These low percentages may cause one to ask, why is the field of sport management giving less attention to ethics when compared to the more general business field? This is a difficult question to answer given that those such as DeSensi and Rosenberg (2003) and Malloy and Zakus (1995) have argued to the contrary that many sport managers work in environments (e.g., a Division IA athletic department) that push for winning and profiting at all moral costs. Certainly, then, one would think that sport management is in need of ethics training and scholarship in much the same way as the general business field. However, perhaps when comparing the general business field to sport business the former believes that unethical behavior is more frequent and of a greater magnitude – hence a greater need for ethics.

To provide more evidence to the sport management field that ethics teaching and training is needed, Rudd, Mullane, and Stoll (2008) developed an instrument to measure the moral judgments of sport managers on a unidimensional level called the Moral Judgments of Sport Managers Instrument (MJSMI). The instrument contains eight moral dilemmas within the contexts of professional athletics, college athletics, facility management, health and fitness, and recreation. Within each dilemma is a protagonist who has violated a moral value in order to achieve the success of winning or making money. Respondents are asked on a four-point Likert scale if they agree or disagree with the protagonists actions. Thus, the purpose of the instrument is to assess whether or not sport managers will make a morally principled decision or appeal to some other type of decision making such as teleological ethics which refers to making moral decisions based on the achievement of the greater non moral good, e.g., money or winning (Frankena, 1973). After a series of pilot studies Rudd et al., (2008) found a high degree of inconsistency with sport managers' responses to the various dilemmas. Specifically, in the third pilot study with 100 sport managers, Cronbach's alpha was only .51. Additionally, results from an exploratory factor analysis did not demonstrate any clear factors. An examination of the frequency distribution of responses also proved to be very illuminating by showing the way in which responses changed depending on the type of ethical situation. Certain items stimulated a high degree of agreement while other items did the opposite. Consequently, Rudd et al.’s instrument is unable to aggregate responses for a total score which seriously limits the instrument's utility in quantitative studies.
Rudd et al. offer various reasons for the inconsistent responses such as situational ethics (Lumpkin, Stoll & Beller, 2003), differences in how people interpret moral issues (Rest, 1979, 1986), and fluctuation in one's moral development structure depending on the context or nature of the dilemma (Bredemeier & Shields, 1986; Weber, 1990). However, these reasons are speculative. We cannot know the reasons for sport managers' inconsistent responses without directly asking them. Thus, we are currently conducting a new study involving interviews with a sample of 15 sport managers. In the interviews we are asking them to explain the reasoning behind their responses to the various questions on the MJSMI. The responses will then be content analyzed for important patterns or themes that may provide deeper insight into sport managers' moral reasoning. These themes and findings will be highlighted in our proposed presentation.

In conclusion, it is argued that conducting this study is an important new step towards obtaining a better understanding of how sport managers reason about moral issues in the context of sport management. Additionally, obtaining a deeper understanding of how sport managers reason through the dilemmas should provide insight that will allow for improved measurement of moral judgments of sport managers. Reliable and valid instrumentation for measuring moral judgment is important so that the field of sport management can gain a better understanding of sport managers' moral judgment ability. Through additional studies on sport managers' moral judgments it may be found more conclusively that sport managers do indeed lack moral reasoning skills and are in need of ethics training much in the same way as managers in the more general business field.